

**ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1**  
**A Component Unit of the Allen Parish Police Jury**  
**Eboula, Louisiana**

**General Purpose Financial Statements**

**As of and For the Year Ended December 31, 2020**  
**With Supplemental Information Schedules**

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**Miles & Company**  
*A Professional Corporation*

**Certified Public Accountants**

Member  
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT  
OF JUSTICE, OFFICE OF INSPECTOR GENERAL, 400 SOUTH  
CONGRESS AVENUE, SUITE 1000, ARLINGTON, VA 22204

**INDEPENDENT AUDITOR REPORT**

**Board of Commissioners**

**Allen Parish Ambulance Service District No. 1**  
Ruston, Louisiana

We have audited the accompanying general purpose financial statements of the Allen Parish Ambulance Service District No. 1, a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Allen Parish Ambulance Service District No. 1 management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Allen Parish Ambulance Service District No. 1, as of December 31, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 26, 2001, on our consideration of the Allen Parish Ambulance Service District No. 1's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information included listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Allen Parish Ambulance Service District No. 1. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, the information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Miles & Company, C.P.A.s, Inc.*

**Miles & Company, CPAs, APC**  
June 26, 2001

## GENERAL PURPOSE FINANCIAL STATEMENTS

ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1  
 ALLEN PARISH POLICE JURY  
 Edeau, Louisiana  
 FUND TYPE AND ACCOUNT GROUP  
 Balance Sheet, December 31, 1990

	GOVERNMENTAL FUND	ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	GENERAL FUND ASSETS	
<b>ASSETS</b>			
Cash and cash equivalents .....	\$ 128,470	\$ -	\$ 128,470
Receivables .....	789,484	-	789,484
Prepaid insurance .....	5,921	-	5,921
Fund assets .....	-	150,788	150,788
<b>TOTAL ASSETS</b>	<b>\$ 894,892</b>	<b>\$ 150,788</b>	<b>\$ 1,045,680</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable .....	\$ 4,887	\$ -	\$ 4,887
Accrued liabilities .....	11,990	-	11,990
<b>Total Liabilities</b>	<b>16,877</b>	<b>-</b>	<b>16,877</b>
<b>Equity:</b>			
Investment in general			
fund assets .....	-	150,788	150,788
Fund balances:			
Unreserved - undesignated .....	878,015	-	878,015
<b>Total Equity</b>	<b>878,015</b>	<b>150,788</b>	<b>1,028,803</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 894,892</b>	<b>\$ 150,788</b>	<b>\$ 1,045,680</b>

The accompanying notes are an integral part of this statement.

**ALLEN PARKER AMBULANCE SERVICE DISTRICT NO. 1**

**ALLEN PARKER POLICE PLNT**

**Rocky, Louisiana**

**GOVERNMENTAL FUND - GENERAL FUND**

**Statement of Revenues, Expenditures, and**

**Changes in Fund Balance**

**For the Year Ended December 31, 2000**

**REVENUES**

All revenues from (net) .....	\$	344,718
Service charges (net) .....		260,826
Interest earnings .....		10,000
<b>Total Revenues</b> .....		<b>\$645,544</b>

**EXPENDITURES**

Accounting .....	2,077
Advertising .....	1,759
Audit .....	4,081
Cable .....	112
Fuel and oil .....	6,548
Insurance .....	11,882
Medical director .....	2,400
Medical supplies .....	18,889
Miscellaneous .....	2,550
Office supplies .....	4,247
Postage .....	1,688
Printing .....	1,790
Professional fees .....	10,870
Repairs .....	18,807
Salad help .....	876
Salaries .....	18,688
Salaries .....	287,344
Severance .....	20,000
Taxes .....	7,408
Telephone .....	6,676
Tire .....	789
Uniforms and meals .....	2,000
Utilities .....	6,987
Capital outlay .....	2,764
<b>Total Expenditures</b> .....	<b>\$441,739</b>

**EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES .....** **\$203,805**

**FUND BALANCE (Deficit) AT BEGINNING OF YEAR .....** **758,730**

**FUND BALANCE (Deficit) AT END OF YEAR \$ 962,535**

The accompanying notes are an integral part of this statement.

ALLEN PARKER AMBULANCE SERVICE DISTRICT NO. 1  
ALLEN PARKER POLICE JURY

Cade, Louisiana

GOVERNMENTAL FUNDS - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2008

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
All revenues (note 2) .....	\$ 268,000	\$ 294,218	\$ 26,218
Service charges (note) .....	20,070	268,000	47,930
Interest earnings .....	1,000	10,000	9,000
<b>Total Revenues</b>	<u>\$289,070</u>	<u>\$572,218</u>	<u>\$82,938</u>
<b>EXPENDITURES</b>			
Accounting .....	-	2,400	(2,400)
Advertising .....	500	1,700	(1,200)
Audit .....	3,000	4,900	(1,900)
Care .....	-	100	(100)
Fuel and oil .....	3,000	8,400	(5,400)
Insurance .....	34,000	30,840	3,160
Medical director .....	2,400	2,400	-
Medical supplies .....	16,000	18,000	(2,000)
Miscellaneous .....	1,000	1,000	-
Office supplies .....	4,200	4,041	159
Per diem .....	1,000	1,000	-
Postage .....	1,000	1,700	(700)
Professional fees .....	10,000	13,073	(3,073)
Repairs .....	34,000	46,817	(12,817)
Salaries .....	-	850	(850)
Salaries help .....	21,000	18,681	2,319
Retirement .....	300,000	297,344	2,656
Supplies .....	-	10,000	(10,000)
Taxes .....	27,000	7,000	20,000
Telephone .....	8,200	6,600	1,600
Tire .....	-	100	(100)
Uniforms and travel .....	800	1,150	(1,350)
Utilities .....	6,000	6,087	(87)
Capital Outlay .....	-	2,100	(2,100)
<b>Total Expenditures</b>	<u>\$401,170</u>	<u>\$494,220</u>	<u>\$93,050</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>\$1,200</u>	<u>\$1,200</u>
<b>FUND BALANCE (Deficit) At Beginning of Year</b>	<u>78,720</u>	<u>78,720</u>	<u>-</u>
<b>FUND BALANCE (Deficit) At End of Year</b>	<u>\$ 78,720</u>	<u>\$ 80,000</u>	<u>\$ 1,280</u>

The accompanying notes are an integral part of this statement.

**ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1**  
**ALLEN PARISH POLICE JURY**  
Kinder, Louisiana  
Notes to the Financial Statements  
As of and for the Year Ended December 31, 2000

**INTRODUCTION**

The Allen Parish Ambulance Service District No. 1 consists of five component commissioners appointed by the Allen Parish Police Jury. The district is authorized to recruit specific ambulances for the transportation of persons suffering from diseases or disabilities which necessitate ambulance care.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general-purpose financial statements of the Allen Parish Ambulance Service District No. 1 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

The district is a component unit of the Allen Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the district because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the district and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The district uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect an expendable or other financial resource.

Funds of the district are classified as governmental funds. Governmental funds account for the district's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the district include:



**ALLEN PARKER AMBULANCE SERVICE DISTRICT NO. 1  
ALLEN PARKER POLICE JURY**

Bossier, Louisiana

*Notes to the Financial Statements (Continued)*

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. **General Fund** - the general operating fund of the district and accounts for all financial resources, except those required to be accounted for in other funds.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district considers property taxes as available if they are collected within 60 days after year end. A one-year vestability period is used for certain recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are property taxes, service charges and interest.

**E. BUDGETS**

A budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. All annual appropriations lapse at fiscal year end. Encumbrance accounting is not utilized.

On or before the last meeting of each year, the budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the district's Board of Commissioners for review. The board may add to, subtract from or change appropriations, thereby too change the form of the budget. Any changes to the budget must be within the revenues and resources estimated.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and money investments with original maturities of 90 days or less. Under state law, the district may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with any bank organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**G. INVESTMENTS**

Investments are limited by Louisiana Revised Statute (R.S.) 11:2951 and the district's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**H. PREPAID ITEMS**

Prepaid items consist of expenditures of the current period that benefit future periods.

**I. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure are not capitalized. Intangible assets including contracts are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**J. COMPENSATED ABSENCES**

The district's leave policy does not provide for the accumulation and vesting of leave.

**K. TOTAL COLUMNS ON STATEMENTS**

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Further, are such data comparable to a consolidation.

**L. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**NOTE 2 – LIQUID TAXES**

For the year ended December 31, 2000 taxes of 18.62 mills were levied on property with assessed valuations totaling \$11,776,446, and were allocated as follows:

ALLEN PARKER & ASSOCIATES SERVICE INSTRUCTIONS  
 ALLEN PARKER POLICE JURY  
 Kinder, Louisiana  
 Notes to the Financial Statements (Continued)

**NOTE 3 - LEVIED TAXES**

General corporate payments ..... 18.62 mills

Total taxes levied were \$880,368.

Property tax millage rates are adopted in July for the calendar year in which the taxes are levied and recorded. All taxes are due and collectible when the assessment rolls are filed prior to November 1st of the current year, and become delinquent after December 31. Property taxes not paid by the end of February are subject to tax.

**NOTE 3 - CASH AND CASH EQUIVALENTS**

At December 31, 2008, the district has cash and cash equivalents/bank balances totaling \$111,473 as follows:

Demand deposits .....	\$ 951,734
Interest-bearing demand deposits .....	1,208
Time deposits .....	79,689
Other .....	—
<b>Total</b> .....	<b><u>\$1,032,631</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount of the deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2008, the district has \$134,342 in deposits collected bank balances. These deposits are fully insured by federal deposit insurance.

**NOTE 4 - RECEIVABLES**

The following is a summary of receivables at December 31, 2008:

Class of Receivables	General Fund
Ad valorem taxes .....	\$ 297,340
Accounts .....	421,283
Other .....	208
<b>Total</b> .....	<b><u>\$ 718,831</u></b>

Uncollectible amounts due for service charges are recognized as bad debts using the allowance method. The allowance for bad debt at December 31, 2008 was \$242,114.

**NOTE 5- CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Balance December 31, 2000
Ambulances .....	\$ 111,054	\$ -	\$ 111,054
Equipment .....	50,642	1,334	51,976
Buildings and land/build improvements .....	10,434	-	10,434
Total	\$ 172,130	\$ 1,334	\$ 173,464

**NOTE 6- PENSION PLAN**

*Plan Description:* Substantially all employees of the Allen Parish Ambulance Service District No. 1 are members of the Parishwide Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 35 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who enter or re-enter after age 60 with at least 10 years of creditable service, or at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 75% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1989, the benefit is equal to 75% of final average salary plus \$20 for each year of supplemental plan-only service earned before January 1, 1989. Final-average salary is the employee's average salary over the 36 consecutive or disjoint months that produces the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contribution investments at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are controlled or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the (Parishwide Employees' Retirement System, P.O. Box 14649, Baton Rouge, Louisiana 70804-0649 or by calling (225) 328-1261.

**ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1**  
**ALLEN PARISH POLICE JURY**  
Kenner, Louisiana  
Notes to the Financial Statements (Continued)

**NOTE 6 - PENSION PLAN**

*Funding Policy:* Under Plan A, members are required by state statute to contribute 6.75% of their annual covered salary and the district is required to contribute an actuarially determined rate. The current rate is 7.75% of annual covered payroll. Contributions to the plan also include one-fourth of employer's (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by R.S. 11:503, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district's contributions to the System under Plan A for the years ending December 31, 2009, 2008, and 2007 were \$11,681, \$8,648, and \$17,195, respectively, equal to the required contributions for each year.

**NOTE 7 - RISK MANAGEMENT**

The district is exposed to various risks of loss related to theft, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the district. Significant claims have not exceeded this commercial coverage in any of the past three fiscal years.

**NOTE 8 - GASB STATEMENT NO. 34**

The district is not required to implement GASB No. 34 until the period of January 1, 2004 to December 31, 2008.

**ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1  
ALLEN PARISH POLICE JURY  
Bossier, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended December 31, 2000**

**COMPENSATION PAID BOARD MEMBERS**

A schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 44 of the 1999 session of the Louisiana Legislature.

**SCHEDULE OF FINDINGS**

Current audit findings are presented in Schedule 2.

**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
(UNAUDITED)**

Management's corrective action plan for current year audit findings is presented in Schedule 3.

**PRIOR AUDIT FINDINGS**

The follow-up and corrective action taken on all prior audit findings is presented in the summary schedule of prior audit findings (Schedule 4).

## ALLEN PARISH POLICE JURY

Kenner, Louisiana

## Schedule of Compensation Paid Board Members

For the Year Ended December 31, 2000

NAME	AMOUNT
* Jerry Martin .....	\$ 175
Steve Chastain .....	225
Edie Frank .....	325
Norman Ryan .....	340
Lorell Rayn .....	340
* Kenneth Adkins .....	120
	<u>\$ 1,525</u>

\*Resigned 8/1/2000

\*Appointed 8/1/2000

We have audited the general purpose financial statements of the Allen Parish Ambulance Service District No. 1 as of and for the year ended December 31, 2008, and have issued our report dated June 24, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2008 resulted in an unqualified opinion.

### Section I Summary of Auditor's Report

#### a. Report on Internal Control and Compliance Material to the Financial Statements

##### Internal Control

Material Weakness(es)

☒ Yes

☐ No

Other Condition(s)

☐ Yes

☒ None reported

##### Compliance

Compliance Material to Financial Statements

☒ Yes

☐ No

### Section II Financial Statement Findings

#### 2008-1 (C) (Material weakness)

**Regregation of duties.** Because of the lack of a ledger staff, more specifically accounting personnel, there is a problem with segregation of duties necessary for proper controls. We do note that this situation is inherent to most entities of this type and is difficult to solve due to the funding limitations of the District. We recommended that the board members take no action because of the review of all of the financial information. This was then written into finding.

#### 2008-2 (C) (Material weakness)

##### 2008-1 (C)

##### Fixed Asset Inventory

##### Condition:

At December 31, 2008, the district's fixed asset inventory was not being kept on a monthly basis. The list did not account all fixed assets under the district's control at year end. (First reported at December 31, 1999).

##### Criteria:

For proper internal control over fixed assets the district should have an inventory listing of all assets showing date of purchase, description, cost, location and asset for identification number. To comply with La. Rev. Stat. § 24:111 (B)(1), this procedure should be followed also. This list should be updated on a monthly basis for any additions and disposals.

##### Effect:

The district's internal control over fixed assets was not operating as it should. Also, La. Rev. Stat. § 24:111 (B)(1) was violated.



ALLEN PARISH AMBULANCE SERVICE DISTRICT NO. 1  
ALLEN PARISH POLICE JURY  
Kenner, Louisiana  
Schedule of Findings  
For the Year Ended December 31, 2000

Schedule 2

**Case:** Administrative oversight.

**Recommendation:** The district should update its existing list of fixed assets to include all fixed assets under control of the district, assign a specific identification number to all assets, include this number on the inventory and maintain this list on a monthly basis.

Notes, Findings

Management's Corrective Action Plan for Current Year Audit Findings/Unaudited  
For the Year Ended December 31, 2000

Section II Internal Control and Compliance Material to the Financial Statements:

2000-1 (IC) Segregation of duties:

This is accounting finding that cannot be corrected due to lack of financial resources.

2000-2 (IC) Fixed asset inventory:

2000-1 C

Recommendation: The district should update its existing list of fixed assets to include all fixed assets under control of the district, attach a specific identification number to all assets, include this number on the inventory and maintain this list on a monthly basis.

Plan/Action: The district will update its fixed asset inventory. This action will be taken by July 11, 2001.

Contact person: Lowell Kays, President

Section I - Internal Control and Compliance Material to the Financial Statements:

HS-1 IC (2004) Segregation of duties:

**Corrective action taken -** Due to lack of sufficient financial resources, this finding cannot be resolved. See 2005-1 IC.

HS-2 IC (1/24/05) General ledger account balances not reconciled to subsidiary ledgers:

The district's accounting records and supporting documents were not maintained on a current basis.

**Corrective action taken -** Yes.

HS-3 IC (1/24/05) Fixed asset inventory:

HS-4 C:

The district's fixed asset inventory was not being kept on a monthly basis. The list did not contain all fixed assets under the district's control at year end.

**Corrective action taken -** No.

**Planned corrective action -** The district will update its list of fixed assets to include all assets under the district's control. This action will be taken by July 31, 2006. See 2006-1 IC 2006-1 C.

HS-5 C (2/2/05) Donation of public funds:

Don to Chamber of Commerce was paid for \$200.

**Corrective action taken -** Yes.

HS-6 C (2/2/05) Related party transaction:

The district purchased a refrigerator from a business owned by a commissioner of the Allen Parish Ambulance Service (District No. 1).

**Corrective action taken -** Yes.

HS-7 C (2/2/05) Local budget act:

The district's 1999 budget was not adopted until February 9, 1999.

**Corrective action taken -** Yes.

#### INDEPENDENT AUDITOR'S REPORT SECTION



**Alvarez & Company**  
A Professional Corporation

Received: 10/10/2019  
 Accepted: 11/10/2019  
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12/11/2014 11:58 AM

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH CONSERVATION ACCOUNTING STANDARDS

1000

Allen Park Ambulance Service District No. 1  
Elkridge, Louisiana

We have audited the general purpose financial statements of the Alton Police Ambulance Service District No. 1, a component unit of the Alton Police (org. no-01-gd) for the period ended December 31, 2000, and have issued our report thereon dated June 26, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

1

As part of obtaining reasonable assurance about whether the Albert Parish, Louisiana Sewerage District No. 1's general purpose financial statements are free from material misstatements, we performed tests of noncompliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on noncompliance with these provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings as item 0004-1.

[illegible]

In planning and performing our audit, we considered the American Institute of Certified Public Accountants' ("AICPA") Internal Control over Financial Reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not on private securities or the internal control over financial reporting. However, we have certain matters involving the internal control over financial reporting and its operation that are material to the financial statements. Reportable conditions (which factors giving rise to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the American Institute of Certified Public Accountants' ("AICPA") ability to report, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are defined in the accompanying schedule of deficiencies as items 2000-1-17 and 2000-1-18.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the company's financial statements will occur and will not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be susceptible to material weakness. Accordingly, weaknesses not necessarily due to an identifiable condition that are also susceptible to material weakness. However, if the susceptible condition identified above, we consider them 28000-1 (S) and 28000-2 (S) to be material weaknesses.

This report is intended solely for the information and use of management, the Board of Commissioners, the Atchafalaya Public Safety Jury, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:913, this report is distributed by the Legislative Auditor as a public document.

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June 26, 2001